

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

ACCENT DELIGHT INTERNATIONAL LTD.
and XITRANS FINANCE LTD.,

18 Civ. 9011 (JMF)

Plaintiffs,

-against-

SOTHEBY'S and SOTHEBY'S, INC.,

Defendants.

DECLARATION OF DANIEL J. KORNSTEIN

Daniel J. Kornstein, under penalty of perjury, pursuant to 28 U.S.C. § 1746, declares that the following is true and correct:

1. I am an attorney licensed to practice law in the State of New York and admitted to practice in this Court. I am a partner at Emery Celli Brinckerhoff Abady Ward & Maazel LLP, counsel for Plaintiffs in this case.

Plaintiffs' Discovery of Sotheby's Role in Bouvier's Fraud

2. Plaintiffs first learned of Bouvier's fraud on December 31, 2014. Def. 56.1 Resp. (ECF No. 443) ¶¶ 56-58.

3. Plaintiffs filed a criminal complaint in Monaco against Bouvier on January 9, 2015.

4. The authorities detained Bouvier in Monaco on February 25, 2015.

5. Thereafter, on March 12, 2015, Plaintiffs filed legal proceedings against Bouvier in Singapore, where Bouvier claims to reside, as well as other places.

6. While Plaintiffs received some evidence through the Monaco case, it was produced by Bouvier and third parties (not Sotheby's) and did not reveal the extent of Sotheby's role in the fraud. Plaintiffs did not receive any evidence through the Singapore case.

7. Plaintiffs diligently sought to better understand Sotheby's role in the matter; while they knew Sotheby's had been involved in many of the transactions and in preparing valuations, they did not know the extent of Sotheby's involvement.

8. For example, in June 2015, Plaintiffs' lawyers wrote to Sotheby's lawyers advising them that the auction proceeds from the Red Toulouse-Lautrec sale should be remitted to Plaintiffs (not Bouvier) and asking them to share more information about Sotheby's role. Ex. 371.

9. In a July 6, 2015 letter from Sotheby's counsel Arnold & Porter to Plaintiffs' counsel, for example, Sotheby's said it "wishes to co-operate with you in assisting with your enquiries," but went on to falsely state that: "Neither Sam Valette nor others at Sotheby's had any reason to believe that the Painting either was not owned by the Consignor [Bouvier], or that the Consignor did not have authority to transact, and also had no understanding that your clients claim that they have an interest in the Painting. *There was, therefore, no reason to contact your clients, and indeed they were entirely unknown to Sotheby's Sotheby's is an innocent third-party caught up in the dispute between your clients and Mr. Bouvier.*" Ex. 370 (emphasis added).

10. In October 2015, Sotheby's lawyers informed Plaintiffs' lawyers it would not provide the information requested and it would not give the sale proceeds of the Red Toulouse-Lautrec to Plaintiffs absent a court order or Bouvier's consent. Ex. 87.

11. As a result of Sotheby's obfuscation and concealment, Plaintiffs remained so ignorant of Sotheby's role in Bouvier's fraud that they consigned one of the Works, Rodin's *L'Eternel Printemps*, to Sotheby's for its May 2016 auction. Ex. 58.

12. On March 25, 2016, Plaintiffs filed a petition under 28 U.S.C. § 1782 to obtain documents from Sotheby's and the three individual sellers of *Salvator Mundi*. *See In re Accent Delight Int'l*, No. 16-MC-125 (S.D.N.Y.).

13. Plaintiffs (the "Petitioners" in that proceeding) filed the § 1782 application for documents to gain further evidence of Bouvier's fraud. *In re Accent Delight Int'l*, No. 16-MC-125 (S.D.N.Y.), ECF No. 1 (Petition).

14. Plaintiffs sought this discovery for use in the criminal proceedings in Monaco and France and the then pending civil case in Singapore. The Court ultimately granted Plaintiffs' application with respect to the Monaco Proceedings on October 5, 2016. *In re Accent Delight Int'l*, No. 16-MC-125, 2016 WL 5818597 (S.D.N.Y. Oct. 5, 2016).

15. After negotiating a protective order, Sotheby's produced documents to the Plaintiffs on November 17, 2016.

16. Review of the documents produced by Sotheby's revealed that Sotheby's knowledge of, and assistance for, Bouvier's fraud was substantial and far more serious than Plaintiffs had ever before had any reason to suspect.

17. A month later, as of December 16, 2016, Plaintiffs and Sotheby's entered into a tolling agreement that provided, absent an earlier termination, the ensuing one year and ten days "shall not be included in determining the applicability of any statute of limitations." ECF No. 42-5 at 1.

18. Plaintiffs filed their Complaint in this matter on October 2, 2018.

The Files Bouvier Gave Plaintiffs Contain Sotheby's Documents

19. Bouvier provided Plaintiffs with an administrative file for each artwork they purchased through him. These files typically contained photos, Bouvier's invoice, insurance certificates, authenticity documents, provenance, exhibition list, bibliography, commentaries, and scans of excerpts from literature (the "Administrative Files"). Bouvier generally provided these files to Plaintiffs in hard-copy format around the time he issued Plaintiffs invoices for the works.

20. On November 17, 2017, Sotheby's together with Bouvier and affiliated entities, filed a civil lawsuit in Switzerland against Plaintiffs and related entities and persons seeking a declaratory judgment that Sotheby's, Bouvier, and their related entities have no liability in the dispute between Bouvier and Plaintiffs (the "Swiss Civil Proceeding"). *See* ECF No. 41 ¶¶ 3, 5. On July 11, 2018, as part of this proceeding, Bouvier and his related entities filed a Statement of Claim in the Swiss Civil Proceeding (Ref No. C/27203/2017 2OOC (Tribunal of First Instance, Canton of Geneva, Switzerland)) (the "Bouvier Statement of Claim"). Ex. 372.

21. The Bouvier Statement of Claim attaches as exhibits the Administrative Files he provided Plaintiffs for each work. The Bouvier Statement of Claim describes these as [REDACTED] and explains that these exhibits comprise [REDACTED].” *See id.* ¶ 157. The Administrative Files for the Works at issue in this motion are attached as exhibits 115, 119, 123, 127, 131, 135, 139, 147, 155, 160, 164, and 173 to the Bouvier Statement of Claim.

22. The Bouvier Statement of Claim states that, [REDACTED]
[REDACTED]
[REDACTED].” *Id.* ¶ 156. The Bouvier Statement of Claim also attaches a sworn

affidavit from [REDACTED] attesting that [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]” and that she “[REDACTED]

[REDACTED] *Id.* ¶ 158.

23. Under the Swiss Code of Civil Procedure, a statement of claim must support each factual allegation with documentary or witness testimony and copies of the supporting evidence must be filed with the Court and served on all parties. *See* Art. 221 SCCP; *see also* ECF No. 41 ¶¶ 14-21. Sotheby’s Inc. is one of the plaintiffs in the Swiss Civil Proceeding. *See* ECF No. 41 ¶ 3. Sotheby’s received the Bouvier Statement of Claim and attached exhibits, including the Administrative Files, in its capacity as Bouvier’s co-plaintiff in the Swiss Civil Proceeding.

24. Almost all of the documents contained in the Administrative Files provided by Bouvier to Plaintiffs were also filed as exhibits to Plaintiffs’ Swiss complementary criminal complaint, which were produced to Defendants in this action. Exhibits 32, 39, 40, 45, 49, 59, 68, 82, 100, 108, 133, and 364 to this Declaration are made up of such exhibits. These exhibits contain only the relevant portions of the full Administrative Files provided by Bouvier.

Sotheby’s Thwarted Discovery into Bouvier’s Wrongdoing

25. Bouvier’s deposition should be struck for all the reasons set forth in Plaintiffs’ prior letter (ECF No. 455) and as we will further explain in a later submission once the final transcript has been received (ECF No. 457).

26. The deposition should also be struck because Sotheby’s thwarted discovery into Bouvier’s wrongdoing by successfully stopping Plaintiffs from adding exhibits to the Hague request to question Bouvier about the underlying fraud.

27. In March 2020, Plaintiffs consented to seek a Hague request from Switzerland for Bouvier's testimony. ECF No. 152.

28. Swiss procedure requires that questions and exhibits be provided as part of the request and thus the parties collaborated to create those questions and exhibits. The parties had not finalized their ESI collection when this list was created, let alone exchanged any meaningful discovery.

29. On May 19, 2021, Sotheby's sought a second Swiss Hague request for testimony from Bouvier. ECF No. 290. Between March 2020 and May 2021, the parties had reviewed and exchanged tens of thousands of documents in discovery.

30. Plaintiffs sought to include in this Second Swiss request a broader set of exhibits and questions in light of the discovery and document review the parties had engaged in over the previous year. ECF No. 294.

31. Sotheby's opposed expanding the scope of the Swiss request, based on Bouvier's objections. ECF Nos. 303. They eventually agreed to add a subset of documents and questions, but opposed adding any exhibits relating to Bouvier's relationship with Plaintiffs (including the emails in which he described the fake negotiations Sotheby's admits never occurred (Def. 56.1 Resp. 56.1 ¶ 35)) on the grounds that these documents had already been in Plaintiffs' possession at the time of the March 2020 request. ECF No. 308. Plaintiffs explained that US counsel had not had a chance to review all of those documents ahead of the March 2020 Hague request. ECF No. 312. The Court agreed with Sotheby's that Bouvier should not be questioned on these exhibits. ECF No. 316.

32. As a result, at his deposition in Switzerland, Bouvier was not required to answer questions about key correspondence with Plaintiffs and, as will be further explained once the transcript is available, where he found it convenient, he refused to answer questions at all.

Exhibits to this Declaration

33. The following exhibits are attached here in opposition to Defendants' Motion for Summary Judgment:

Exhibit No.	Exhibit Description
1	Excerpts of the Deposition of Bruno Vinciguerra, taken July 9, 2021
2	Excerpts of the Deposition of Mari-Claudia Jiménez, as Defendants' Rule 30(b)(6) Representative, taken August 11, 2021
3	Excerpts of the Deposition of Bill Ruprecht, taken August 12, 2021
4	Excerpts of the Deposition of Jane Levine, taken July 21, 2021
5	Excerpts of the Deposition of Melanie Clore, taken July 20, 2021
6	Excerpts of the Deposition of Samuel Valette, taken July 28, 2021
7	Excerpts of the Deposition of Dmitry Rybolovlev, taken January 21, 2022 and January 24, 2022
8	Excerpts of the Deposition of Grégoire Billault, taken June 15, 2021
9	Excerpts of the Deposition of Ekaterina Sartori Rybolovleva, taken July 29, 2021
10	Excerpts of the Deposition of Alexander Bell, taken June 29, 2021
11	Excerpts of the Deposition of William H. Smith, taken December 3, 2021
12	Excerpts of the Deposition of Robert Wittman, taken December 7, 2021
13	Excerpts of the Deposition of Yuri Bogdanov, as Plaintiffs' Rule 30(b)(6) Representative, taken August 30, 2021 and August 31, 2021
14	Excerpts of the Deposition of Yuri Bogdanov, taken July 22, 2021
15	Sotheby's Form 10-K Annual Report for the Fiscal Year Ended December 31, 2014
16	Sotheby's Private Sale Treaty File for Rodin's <i>Eve</i>
17	Sotheby's Code of Business Conduct
18	Sotheby's Global Corporate Governance
19	Sotheby's Current Organizational Diagrams, dated June 3, 2015
20	December 21, 2011 Email from Samuel Valette to Bill Ruprecht
21	June 29, 2011 Email from Amanda Carye to Rena Neville
22	June 2, 2013 Email from Bruno Vinciguerra to Bill Ruprecht
23	June 25, 2012 Email from Samuel Valette to Jean-Marc Peretti
24	April 5, 2011 Email from Bill Ruprecht to Phil Barnard
25	June 9, 2011 Email from Holli Chandler to Samuel Valette
26	March 24, 2011 Email from Samuel Valette to Yves Bouvier

27	March 18, 2011 Email from Samuel Valette to Yves Bouvier
28	Private Sale Packet for Picasso's <i>Homme Assis Au Verre</i>
29	April 5, 2011 Email from Samuel Valette to Yves Bouvier
30	March 25, 2011 Email from Mikhail Sazonov to Yves Bouvier
31	April 1, 2011 Email from Mikhail Sazonov to Yves Bouvier
32	Excerpts from the Administrative File for Picasso's <i>Homme Assis au Verre</i> Provided to Plaintiffs by Bouvier
33	April 7, 2011 Email from Samuel Valette to Simon Stock
34	April 8, 2011 Email from Samuel Valette to Yves Bouvier
35	Private Sale Packet for Rodin's <i>Le Baiser</i>
36	Private Sale Packet for Maillol's <i>La Méditerranée</i>
37	October 29, 2015 Email from David Norman to Helena Newman
38	Sale Estimates for Artworks
39	Excerpts from the Administrative File for Rodin's <i>Le Baiser</i> Provided to Plaintiffs by Bouvier
40	Excerpts from the Administrative File for Maillol's <i>La Méditerranée</i> provided to Plaintiffs by Bouvier
41	April 21, 2011 Email from Samuel Valette to Yves Bouvier
42	April 15, 2011 Email from Mikhail Sazonov to Yves Bouvier
43	June 6, 2011 Email from Samuel Valette to David Ober
44	Private Sale Packet for Matisse's <i>Nu au Châle Vert</i>
45	Excerpts of the Administrative File for Matisse's <i>Nu au Châle Vert</i> Provided to Plaintiffs by Bouvier
46	June 24, 2011 Email from Bill Ruprecht to Bruno Vinciguerra
47	June 23, 2011 Email from Mikhail Sazonov to Yves Bouvier
48	June 20, 2011 Email from Samuel Valette to Melanie Clore
49	Excerpts of the Administrative File for Rodin's <i>L'Eternel Printemps</i> Provided to Plaintiffs by Bouvier
50	Private Sale Packet for Rodin's <i>L'Eternel Printemps</i>
51	July 4, 2011 Email from Samuel Valette to Holli Chandler
52	June 30, 2011 Email from Aleksandra Todorovic to High Value Lot Committee
53	March 22, 2016 Email from Simon Stock to Helena Newman
54	March 23, 2016 Email from Isabel Barber to Simon Shaw
55	July 18, 2011 Email from Samuel Valette to Holli Chandler
56	June 15, 2011 Email from Samuel Valette to Jean-Marc Peretti
57	July 21, 2011 Email from Holli Chandler to Richard Purchase
58	March 24, 2016 Email from Simon Shaw to Sandy Heller
59	Excerpts from the Administrative File for Giacometti's <i>Femme de Venise IX</i> Provided to Plaintiffs by Bouvier
60	Compliance Checklist for Giacometti's <i>Femme de Venise IX</i>
61	October 10, 2011 Email from Holli Chandler to Antonia Serra
62	October 6, 2011 Email from Bill Ruprecht to Nisha Amin

63	September 23, 2011 Email from Stephane Connery to Bill Ruprecht
64	December 15, 2011 Email from Maureen Hooft Graafland to Bruno Vinciguerra
65	November 25, 2011 Email from Nisha Amin to Samuel Valette
66	November 25, 2011 Email from Nisha Amin to Holli Chandler
67	Compliance Checklist for Magritte's <i>Domaine d'Arnheim</i>
68	Excerpts from the Administrative File for Rodin's <i>Eve</i> Provided to Plaintiffs by Bouvier
69	March 2, 2012 Email from Nisha Amin to Holli Chandler
70	December 19, 2014 Email from Yves Bouvier to Mikhail Sazonov
71	December 19, 2014 Email from Yves Bouvier to Mikhail Sazonov
72	August 22, 2012 Email from Bruno Vinciguerra to Bill Ruprecht
73	September 11, 2012 Email from Antonia Serra to Bill Ruprecht and Others
74	December 17, 2012 Email from Samuel Valette to Bruno Vinciguerra
75	January 29, 2013 Email From Lucian Simmons to Maxl Rechtsanwalte
76	Private Sale Documents for Klimt's <i>Wasserschlangen II</i>
77	December 31, 2012 Email from Samuel Valette to Yves Bouvier
78	January 30, 2013 Email from Samuel Valette to Yves Bouvier
79	February 16, 2013 Email from Yves Bouvier to Samuel Valette and Franco Momente
80	July 1, 2013 Email from Samuel Valette to Jean-Marc Peretti
81	September 10, 2012 Email from Antonia Serra to Samuel Valette
82	Excerpts from Administrative File for Klimt's <i>Wasserschlangen II</i> Provided to Plaintiffs by Bouvier
83	February 11, 2013 Email from Samuel Valette to Yves Bouvier
84	February 11, 2013 Email from Yves Bouvier to Mikhail Sazonov
85	August 22, 2012 Email from Daisy Edelson to Samuel Valette and Others
86	August 27, 2012 Email from Yves Bouvier to Ekaterina Rybolovleva
87	October 9, 2015 Letter from Ashurt to Allen & Glenhill
88	April 1, 2011 Email from Nisha Amin to Holli Chandler
89	April 26, 2011 Email from Gary Chard to Henry Wyndham
90	March 28, 2011 Email from Valette to Bouvier
91	September 20, 2012 Email from Nisha Amin to Bill Ruprecht
92	September 27, 2011 Email from Holli Chandler to Melissa Fleming and others
93	September 28, 2011 Email to Holli Chandler attaching Scan of Private Sale Documents for Modigliani's <i>Tête</i>
94	October 11, 2012 Email from Kevin McGuire to Bruno Vinciguerra and others
95	October 17, 2012 Email from Samuel Valette to Nisha Amin
96	September 25, 2011 Email from Holli Chandler to High Value Lot Committee
97	September 26, 2012 Email from Matthew Carville to Holli Chandler
98	October 3, 2012 Agreement Between Sotheby's and Blancaflor for Sale of Toulouse Lautrec's Green <i>Au Lit le Baiser</i>
99	February 23, 2015 Email from Nanne Dekking to Bruno Vinciguerra and others

100	Excerpts of the Administrative File for Toulouse-Lautrec's Green <i>Au Lit, Le Baiser</i> Provided to Plaintiffs by Bouvier
101	January 11, 2013 Email from Yves Bouvier to Mikhail Sazonov
102	February 14, 2013 Email from Samuel Valette to Lucy Economakis
103	February 14, 2013 Email from Samuel Valette to Thomas Boyd-Bowman
104	February 23, 2014 Email from Yves Bouvier to Mikhail Sazonov
105	December 19, 2014 Email from Yves Bouvier to Mikhail Sazonov
106	December 19, 2014 Email from Yves Bouvier to Mikhail Sazonov
107	March 4, 2015 Email from Samuel Valette to Clarissa Post
108	Excerpts from the Administrative File for Da Vinci's <i>Salvator Mundi</i> Provided to Plaintiffs by Bouvier
109	October 25, 2014 email from Yves Bouvier to Yuri Bogdanov
110	August 4, 2014 Email from Mikhail Sazonov to Yves Bouvier
111	September 30, 2014 Email from Samuel Valette to Daisy Edelson
112	October 7, 2014 Email from Samuel Valette to Jean-Marc Peretti
113	January 5, 2015 Email from Bruno Vinciguerra to Daniel Loeb, Marina Phelan, and Bill Ruprecht
114	February 2, 2015 Email from Bruno Vinciguerra to Jean-Marc Peretti
115	February 6, 2015 Email from Bill Ruprecht to Jerry Kasdan
116	Redacted Sotheby's Consignment Agreement for Red Toulouse-Lautrec
117	November 2, 2010 Email from Melanie Clore to Alexander Platon
118	November 11, 2010 Email from Melanie Clore to Helena Newman and Alexander Platon
119	November 24, 2010 Email from Alexander Platon to Samuel Valette and others
120	February 27, 2011 Email from Stephane Connery to Samuel Valette
121	February 27, 2011 Email from Mikhail Sazonov to Yves Bouvier
122	March 23, 2011 Email from Melanie Clore to Bill Ruprecht
123	March 27, 2011 Email from Mikhail Sazonov to Yves Bouvier
124	March 30, 2011 Email from Mikhail Sazonov to Yves Bouvier
125	March 30, 2011 Email from Samuel Valette to Melanie Clore
126	March 31, 2011 Email from Samuel Valette to Henry Wyndham
127	April 1, 2011 Email from Henry Wyndham to Samuel Valette and Melanie Clore
128	April 9, 2011 Email from Yves Bouvier to Samuel Valette
129	April 9, 2011 Email from Samuel Valette to Yves Bouvier
130	April 14, 2011 Email from Holli Chandler to Kelly Pecore and Samuel Valette
131	April 14, 2011 Email from Samuel Valette to Yves Bouvier
132	June 23, 2011 Email from Samuel Valette to Nisha Amin and Philip Hook
133	Excerpts of the Administrative File for Magritte's <i>Le Domaine d'Arnheim</i> Provided to Plaintiffs by Bouvier
134	June 17, 2011 Email from Dario Tabladini to Holli Chandler and Sarah Brackley
135	June 20, 2011 Email from Holli Chandler to High Value Lot Committee
136	June 20, 2011 Email from Mikhail Sazonov to Yves Bouvier

137	July 11, 2011 Email from Samuel Valette to Yves Bouvier
138	June 23, 2011 Email from Melanie Clore to Bill Ruprecht
139	September 2, 2011 Email from Grégoire Billaut to Thomas Bompard
140	June 5, 2012 Email from Samuel Valette to Philip Hook
141	August 30, 2012 Email from Andrea Jungmann to Samuel Valette and others
142	June 27, 2015 Email from Olga Khorobrykh to Bojan Maric
143	March 21, 2013 Email from Marina Phelan to Alex Bell and Samuel Valette
144	March 21, 2013 Email from Alex Bell to Warren Adelson and others
145	March 18, 2013 Email from Samuel Valette to Daisy Edelson
146	March 21, 2013 Email from Samuel Valette to Marina Phelan
147	March 18, 2013 Email from Warren Adelson to Alexander Parish and others
148	March 22, 2013 Email from Alexander Bell to Michael Simches and others
149	Agreement executed between Sotheby's and Da Vinci sellers regarding Leonardo Da Vinci's <i>Christ as Salvator Mundi</i>
150	April 4, 2012 Email from Alexander Locke to Maureen Hooft Graafland
151	November 12, 2014 Email from Michael Macaulay to Ekaterina Rybolovleva
152	November 11, 2011 Email from Samuel Valette to Yves Bouvier and Jean-Marc Peretti
153	Defendants' Privilege Log, dated January 21, 2021
154	October 28, 2014 Email from Takako Nagasawa to Samuel Valette and Isabelle Paagman
155	December 18, 2014 Email from Samuel Valette to Yves Bouvier
156	January 5, 2015 Email from Simon Shaw to Samuel Valette and others
157	January 9, 2015 Email from Samuel Valette to Bruno Vinciguerra and Simon Shaw
158	January 11, 2015 Email from Samuel Valette to Bruno Vinciguerra
159	July 17, 2013 Email and attachment from Glynis Sullivan to Isadora Katsis
160	April 17, 2012 Email from Asya Varshisky to Bill Ruprecht and others
161	May 9, 2012 Email from Laura Upcott to Monique Birenbaum and Melanie Clore
162	April 15, 2013 Email from Maureen Hooft Graafland to Bill Ruprecht
163	October 5, 2012 Email from Irina Kronrod to Samuel Valette
164	December 16, 2012 Email from Jennifer Roth to Samuel Valette
165	April 15, 2013 Email from Samuel Valette to Fiorella Ballabio
166	April 5, 2013 Calendar Invite from Fergus Duff to Samuel Valette and Others, and related email chain
167	April 22, 2013 Email from Fergus Duff to Samuel Valette
168	May 20, 2014 Email from Samuel Valette to Mark Armstrong and Others
169	May 20, 2014 Email from Mark Armstrong to Samuel Valette and Oliver Barker
170	May 26, 2014 Email from Samuel Valette to Michael Macaulay
171	October 8, 2013 Email from Ekaterina Rybolovleva to Yves Bouvier
172	October 13, 2013 Email from Ekaterina Rybolovleva to Samuel Valette
173	October 13, 2014 Email from Yuri Bogdanov to Yves Bouvier

174	December 15, 2008 Email from Celia Henderson to Helena Newman
175	October 14, 2009 Email from Bill Ruprecht to Bruno Vinciguerra
176	October 24, 2014 Email from Samuel Valette to Yves Bouvier
177	Sotheby's Confidential Listing September 9, 2015
178	November 6, 2015 Email from Yuri Bogdanov to Mikhail Sazonov
179	February 24, 2009 Email from Jan Prasens to Bill Ruprecht and Tobias Meyer
180	December 24, 2011 Email from Yves Bouvier to Samuel Valette
181	Sotheby's Valuation of Amedeo Modigliani's <i>Nu Couché au Coussin Bleu</i>
182	February 19, 2015 Email from Samuel Valette to Yves Bouvier
183	April 11, 2015 Email from Sandy Heller to Mikhail Sazonov
184	April 16, 2015 Email and attachment from Chloe Geary to Kathleen Krall and Sandy Heller
185	April 27, 2015 Letter agreement between Accent Delight International Ltd. and The Heller Group LLC
186	February 21, 2015 Email from Tania Rappo to Olivier Rappo
187	March 11, 2013 Email from Samuel Valette to Yves Bouvier
188	January 23, 2015 Email from Yves Bouvier to Samuel Valette
189	January 13, 2015 Email from Alexander Bell to Samuel Valette
190	January 26, 2015 Email from Samuel Valette to Yves Bouvier
191	January 27, 2015 Email from Samuel Valette to Yves Bouvier
192	January 27, 2015 Email from Samuel Valette to Franka Haiderer, Pippa Dean, and Alexander Bell
193	January 28, 2015 Email from Alexander Bell to Samuel Valette, Franka Haiderer, and Pippa Dean
194	January 28, 2015 Email from Samuel Valette to Alexander Bell
195	January 28, 2015 Email from Samuel Valette to Alexander Bell
196	January 28, 2015 Email from Samuel Valette to Yves Bouvier
197	January 28, 2015 Email from Samuel Valette to Yves Bouvier
198	Sotheby's Criteria for Major Valuations
199	February 5, 2015 Email from Tetiana Bersheda to Yuri Bogdanov
200	Sotheby's Valuation of Rene Magritte's <i>Domaine d'Arnheim</i> and other works
201	November 11, 2011 Email from Samuel Valette to Yves Bouvier
202	November 14, 2011 Email from Samuel Valette to Yves Bouvier
203	November 16, 2011 Email from Mikhail Sazonov to Yves Bouvier
204	Sotheby's Private Sale (Treaty) form for Magritte's <i>Domaine d'Arnheim</i>
205	Christie's Auction Estimates for Works
206	Sotheby's valuation of Amedeo Modigliani's <i>Tête</i>
207	July 24, 2012 Email from Samuel Valette to Yves Bouvier
208	July 25, 2012 Email from Samuel Valette to Yves Bouvier
209	Letter agreement for the sale of Amedeo Modigliani's <i>Tête</i> to Yves Bouvier
210	January 10, 2013 Email and attachment from Yves Bouvier to Mikhail Sazonov
211	October 20, 2011 Email from Samuel Valette to Yves Bouvier

212	November 23, 2011 Email from Mikhail Sazonov to Yves Bouvier
213	November 23, 2011 Email from Yves Bouvier to Ekaterina Rybolovleva
214	December 21, 2011 Email from Yves Bouvier to Ekaterina Rybolovleva
215	December 21, 2011 Email from Mikhail Sazonov to Yves Bouvier
216	December 7, 2012 Email from Gregoire Billault to Samuel Valette
217	March 31, 2011 Email from Nick Mackay to Holli Chandler
218	March 31, 2011 Email from Samuel Valette to Holli Chandler
219	June 20, 2011 Email from Yves Bouvier to Samuel Valette
220	June 20, 2011 Email from Samuel Valette to Holli Chandler
221	June 20, 2011 Email from Samuel Valette to Holli Chandler
222	June 20, 2011 Email from Samuel Valette to Holli Chandler
223	July 1, 2011 Email from Samuel Valette to Nisha Amin and Holli Chandler
224	December 5, 2011 Email from Holli Chandler to Richard Purchase
225	December 12, 2011 Email from Samuel Valette to Holli Chandler
226	December 12, 2011 Email from Nisha Amin to Holli Chandler
227	October 23, 2012 Email from Nisha Amin to Melanie Clore
228	September 23, 2011 Email from Holli Chandler to Richard Purchase
229	November 15, 2011 Email from Holli Chandler to Igor Polacek
230	September 24, 2013 Email from Samuel Valette to Bruno Vinciguerra
231	September 24, 2013 Email from Samuel Valette to Jean-Marc Peretti
232	September 24, 2013 Email from Yves Bouvier to Mikhail Sazonov
233	March 3, 2014 Email from Bruno Vinciguerra to Samuel Valette
234	March 4, 2014 Email from Alex Bell to Samuel Valette
235	November 21, 2014 Email from Yuri Bogdanov to Mikhail Sazonov
236	November 21, 2014 Email from Mikhail Sazonov to Yuri Bogdanov
237	June 15, 2011 Email from Samuel Valette to Jean-Marc Peretti
238	June 16, 2011 Email from Samuel Valette to Yves Bouvier
239	March 24, 2011 Email from Samuel Valette to Yves Bouvier
240	Sotheby's Worldwide Anti-Corruption Policy
241	April 8, 2011 Email from Samuel Valette to Holli Chandler
242	April 8, 2011 Email from Samuel Valette to Yves Bouvier
243	April 8, 2011 Email from Samuel Valette to Yves Bouvier
244	April 14, 2011 Email from Yves Bouvier to Samuel Valette
245	April 14, 2011 Email from Samuel Valette to Yves Bouvier
246	April 14, 2011 Email from Samuel Valette to Yves Bouvier
247	April 15, 2011 Email from Samuel Valette to Yves Bouvier
248	February 2, 2012 Email from Samuel Valette to Jean-Marc Peretti
249	February 14, 2012 Email from Samuel Valette to Yves Bouvier
250	Description of Rodin's <i>Eve</i>
251	June 26, 2012 Email from Yves Bouvier to Samuel Valette
252	June 26, 2012 Email from Samuel Valette to Yves Bouvier

253	June 26, 2012 Email from Samuel Valette to Yves Bouvier
254	July 1, 2012 Email from Samuel Valette to Yves Bouvier
255	July 9, 2012 Email from Samuel Valette to Yves Bouvier
256	July 6, 2012 Email from Mikhail Sazonov to Yves Bouvier
257	July 14, 2012 Email from Mikhail Sazonov to Yves Bouvier
258	April 20, 2013 Email from Samuel Valette to Yves Bouvier
259	June 25, 2012 Email from Samuel Valette to Yves Bouvier and Jean-Marc Peretti
260	June 25, 2012 Email from Samuel Valette to Yves Bouvier and Jean-Marc Peretti
261	June 29, 2012 Email from Samuel Valette to Yves Bouvier
262	January 28, 2012 Email from Yves Bouvier to Samuel Valette
263	December 21, 2011 Email from Samuel Valette to Yves Bouvier
264	December 22, 2011 Email from Yves Bouvier to Mikhail Sazonov
265	December 21, 2011 Email from Yves Bouvier to Samuel Valette
266	March 24, 2011 Email from Samuel Valette to Yves Bouvier
267	March 24, 2011 Email from Samuel Valette to Yves Bouvier
268	August 25, 2011 Email from Samuel Valette to Jean-Marc Peretti
269	December 18, 2014 Email from Samuel Valette to Yves Bouvier
270	December 19, 2014 Email from Yves Bouvier to Mikhail Sazonov
271	December 19, 2014 Email from Yves Bouvier to Mikhail Sazonov
272	December 23, 2014 Email from Yves Bouvier to Mikhail Sazonov
273	November 11, 2011 Email from Samuel Valette to Yves Bouvier and Jean-Marc Peretti
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286	July 16, 2014 Email from Marcus Fox to Bruno Vinciguerra
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293	May 12, 2011 Email from Kevin McGuire to Jerry Kasdan and others
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296	July 6, 2011 Email from Sarah Drake to Holli Chandler
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298	Excerpts of the Deposition of Mikhail Sazonov, taken August 5, 2021
299	April 6, 2011 Email from Samuel Valette to Nisha Amin
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302	March 23, 2011 Email from Samuel Valette to Yves Bouvier
303	June 9, 2011 Email from Holli Chandler to Victoria Holvik
304	August 25, 2011 Email from Samuel Valette to Alexander Platon
305	December 23, 2011 Email from Guillaume Cerutti to Samuel Valette
306	July 27, 2012 Letter from Sofia Fleming to Samuel Valette
307	July 6, 2011 Email from Samuel Valette to Yves Bouvier
308	March 1, 2012 Email from Melanie Clore to Jean-Marc Peretti
309	January 29, 2014 Letter from Bruno Vinciguerra to Samuel Valette
310	December 19, 2014 Email from Samuel Valette to Yves Bouvier
311	December 19, 2014 Email from Samuel Valette to Yves Bouvier
312	December 19, 2014 Email from Samuel Valette to Yves Bouvier
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314	December 23, 2014 Email from Mikhail Sazonov to Yves Bouvier
315	December 23, 2014 Consignment Agreement Between Blancaflor and Sotheby's
316	Invoice for Sale of Red Toulouse-Lautrec
317	Payment Schedule for Sale of Red Toulouse-Lautrec
318	March 2, 2015 Email from sabi@artesting.sg to Samuel Valette
319	March 4, 2015 Email from Bruno Vinciguerra to Patrick McClymont
320	March 9, 2015 Email from Helena Newman to Bettina Oechsle
321	March 13, 2015 Email from Hannah Stuttard to Samuel Valette
322	April 9, 2015 Email from Lisette Aguilar to Maarten ten Holder and Others
323	Payment Invoice to Yves Bouvier
324	March 18, 2015 Email from Helena Newman to Samuel Valette
325	February 5, 2015 Email from Yves Bouvier to Mikhail Sazonov
326	March 26, 2011 Email from Yves Bouvier to Mikhail Sazonov
327	February 3, 2015 Email from Client System to Kate Silver
328	February 26, 2015 Email from Samuel Valette to Bruno Vinciguerra
329	March 9, 2015 Email from Helena Newman to Bettina Oechsle
330	April 11, 2012 Email from Jillian Thompson to Maureen Hooft Graafland
331	July 6, 2015 Letter from Arnold & Porter (UK) LLP to Herbert Smith Freehills LLP
332	December 12, 2014 Email from Florent Giacobino to Yuri Bogdanov and Alexey Yakovlev

333	Sotheby's High Value Lot Live Review Notes, dated October 24, 2014
334	Sotheby's Valuation of Henri Matisse's <i>Nu au Châle Vert</i>
335	Excerpts of the Deposition of Guy Stair Sainty, taken December 10, 2021
336	January 19, 2010 Email from Emmanuel Di Donna to Simon Shaw
337	September 30, 2009 Email from Mitchell Zuckerman to Jonathan Olsoff and others
338	January 23, 2012 Invoice for Amedeo Modigliani's <i>Nu Couché au Coussin Blue</i>
339	Sotheby's Valuation of Gustav Klimt's <i>Wasserschlangen II</i>
340	Sotheby's Valuation of Paul Gauguin's <i>Otahi</i>
341	September 27, 2012 Email from Holli Chandler to Samuel Valette and others
342	January 27, 2015 Email from Samuel Valette to Pippa Dean and Alexander Bell
343	November 10, 2011 Email from Isadora Katsis to Yves Bouvier
344	November 11, 2011 Email from Samuel Valette to Yves Bouvier and Jean-Marc Peretti
345	October 3, 2011 Email from Grégoire Billault to Jean-Marc Peretti
346	October 14, 2011 Email from Yves Bouvier to Ekaterina Rybolovleva
347	Letter agreement for sale of Francois Xavier-Lalanne's <i>8 Moutons en Laine</i> to Yves Bouvier
348	July 11, 2011 Email from Samuel Valette to Yves Bouvier
349	July 6, 2011 Email from Faye Jones to Isabelle Cailleteau
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351	September 6, 2011 Email from Alexander Platon to Samuel Valette and others
352	March 14, 2013 Email from Mikhail Sazonov to Yves Bouvier
353	April 25, 2011 Email from Melanie Clore to Gary Chard and others
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358	Private Sale (Treaty) sheet for Klimt's <i>Wasserschlangen II</i>
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360	Private Sale Packet for Toulouse-Lautrec's Green <i>Au Lit: Le Baiser</i>
361	March 18, 2015 Email from Helena Newman to Samuel Valette
362	June 2, 2015 Letter from Lawyers for Toulouse Lautrec Purchaser
363	June 2, 2015 Letter from Constantine Cannon LLP to Lisette Aguilar
364	Excerpts of the Administrative File for Modigliani's <i>Tête</i> Provided to Plaintiffs by Bouvier
365	<i>Bouvier v. Accent Delight</i> , Singapore Court of Appeals Decision, [2015] SGCA 45
366	Photographs of Da Vinci's <i>Salvator Mundi</i>
367	February 17, 2015 Email from Kate Silver to Samuel Valette
368	January 27, 2012 Email from Samuel Valette to Tobias Meyer and Bill Ruprecht
369	July 25, 2012 Email from Mikhail Sazonov to Yves Bouvier
370	July 6, 2015 Letter from Arnold & Porter (UK) LLP to Herbert Smith Freehills LLP

371	June 26, 2015 Letter from Herbert Smith Freehills LLP to Sotheby's
372	Bouvier Swiss Negative Declaratory Judgment Request, July 11, 2018
373	Sotheby's Compliance Checklist for Private Sale
374	October 1, 2012 Email from Samuel Valette to Jean-Marc Peretti
375	May 20, 2013 Email from Samuel Valette to Jane Levine
376	May 29, 2013 Email from Samuel Valette to Jane Levine
377	April 12, 2011 Email from Melanie Clore to Henry Wyndham
378	Sotheby's Private Sale Incentive Program
379	Private Sale (Treaty) sheet for Rodin's <i>Le Baiser</i>
380	Private Sale (Treaty) sheet for Magritte's <i>Le Domaine d'Arnheim</i>
381	March 22, 2016 Letter from Latham & Watkins to Samuel Valette
382	Complaint, <i>Sotheby's, Inc. v. R.W Chandler, LLC et al.</i> , 16 Civ. 9043

I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
May 26, 2022

/s/
DANIEL J. KORNSTEIN